

## ***Taxation statistics 2009–10***

### **Table 5A : Company tax**

#### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup> 2009–10 income year<sup>1</sup>**

##### **Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 company income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of company statistics' section in the 'Company tax' chapter of *Taxation statistics 2009–10*.

2 Please refer to the 'Company size, by total income' section in the 'Company tax' chapter of *Taxation statistics 2009–10*.

3 The industry groups are based on the ANZSIC 2006 codes.

4 Please refer to the 'Company net tax' section in the 'Company tax' chapter of *Taxation statistics 2009–10*.

5 EBIT - Earnings before tax plus interest expense.

6 Includes companies whose stated industry was unknown and/or companies registered under the government administration and defence industry code.

7 Non-taxable companies are companies with net tax of less than or equal to \$0. Please refer to the 'Company net tax' section in the 'Company tax' chapter of *Taxation statistics 2009–10*.

8 Taxable companies are companies with net tax greater than \$0. Please refer to the 'Company net tax' section in the 'Company tax' chapter of *Taxation statistics 2009–10*.

9 Profitable companies are those with a total profit or loss of more than \$0.

10 Non-profitable companies are those with a total profit or loss of less than or equal to \$0.

##### **Ratio calculations:**

Return on assets:

$$(\text{'Total profit or loss' + 'Interest expenses within Australia' + 'Interest expenses overseas'}) / \text{'Total assets excluding non-membership period returns'}$$

Net profit margin:

$$(\text{'Total profit or loss' - 'Net tax'}) / \text{'Other sales of goods & services'}$$

Gearing:

$$(\text{'Total liabilities excluding non-membership period returns' / 'Shareholders' funds excluding non-membership period returns'})$$

Interest cover:

$$(\text{'Total profit or loss' + 'Interest expenses within Australia' + 'Interest expenses overseas'}) / (\text{'Interest expenses within Australia' + 'Interest expenses overseas'})$$

Tax to profit:

$$(\text{'Net tax' / 'Total profit or loss'})$$

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax <sup>4</sup>
	no.	\$	\$	\$	\$
<b>Non-taxable<sup>7</sup></b>					
<b>Non-profitable<sup>9</sup></b>					
Agriculture, Forestry & Fishing	5,940	-487,160,077	135,558,316	5,973,268	-134,915
Mining	1,560	-2,219,512,094	36,891,148	8,459,374	-1,227
Manufacturing	11,590	-750,504,224	88,697,826	4,739,405	-159,095
Electricity, Gas, Water and Waste Services	710	-216,807,877	7,557,237	4,623,740	-19,144
Construction	32,355	-1,361,773,707	419,247,307	18,755,485	-157,152
Wholesale Trade	11,815	-543,698,259	66,461,103	4,087,084	-75,122
Retail Trade	14,605	-500,425,700	96,062,332	3,052,628	-134,542
Accommodation and Food Services	8,645	-355,610,885	84,012,567	4,532,230	-113,242
Transport, Postal and Warehousing	12,620	-296,937,070	97,080,964	1,844,281	-31,425
Information Media and Telecommunications	3,315	-176,233,565	12,049,442	397,786	-17,397,688
Financial and Insurance Services	17,130	-1,394,338,276	233,708,395	23,968,058	-437,124
Rental, Hiring and Real Estate Services	27,745	-738,527,445	377,304,318	32,566,080	-100,589
Professional, Scientific and Technical Services	35,215	-1,533,316,083	145,042,704	6,398,382	-120,230
Administrative and Support Services	8,145	-207,818,259	27,460,140	1,044,717	-18,802
Education and Training	2,905	-84,220,137	8,281,258	208,491	-11,116
Health Care and Social Assistance	8,460	-170,478,068	37,501,570	652,229	-72,296
Arts and Recreation Services	2,750	-105,783,691	13,462,044	614,894	-3,291
Other Services	9,370	-217,554,234	46,550,603	507,059	-33,171
Other <sup>6</sup>	13,995	-534,734,990	147,655,308	7,358,717	-132,541
<b>Total all industries</b>	<b>228,880</b>	<b>-11,895,434,641</b>	<b>2,080,584,582</b>	<b>129,783,908</b>	<b>-19,152,713</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	EBIT <sup>5</sup>	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Non-taxable<sup>7</sup></b>					
<b>Non-profitable<sup>9</sup></b>					
Agriculture, Forestry & Fishing	5,940	5,170,846,853	-345,628,493	915,565,524	4,319,903,110
Mining	1,560	13,401,121,311	-2,174,161,572	105,256,588	4,271,289,083
Manufacturing	11,590	4,536,144,506	-657,066,993	3,132,818,386	3,875,767,290
Electricity, Gas, Water and Waste Services	710	1,092,677,797	-204,626,900	105,612,762	652,428,842
Construction	32,355	13,990,336,331	-923,770,915	5,335,475,577	12,824,065,713
Wholesale Trade	11,815	3,641,663,321	-473,150,072	2,820,465,511	3,591,567,024
Retail Trade	14,605	3,788,417,420	-401,310,740	4,384,079,613	3,962,415,572
Accommodation and Food Services	8,645	3,208,757,761	-267,066,088	2,284,903,294	3,141,138,362
Transport, Postal and Warehousing	12,620	2,541,292,005	-198,011,825	1,221,104,507	2,522,566,170
Information Media and Telecommunications	3,315	694,977,633	-163,786,337	327,950,787	690,101,856
Financial and Insurance Services	17,130	21,668,335,934	-1,136,661,823	790,871,668	10,146,439,411
Rental, Hiring and Real Estate Services	27,745	14,261,193,132	-328,657,047	842,616,096	10,998,644,307
Professional, Scientific and Technical Services	35,215	6,757,198,186	-1,381,874,997	3,004,207,330	5,493,042,537
Administrative and Support Services	8,145	1,225,951,364	-179,313,402	970,307,380	1,241,695,471
Education and Training	2,905	371,357,743	-75,730,388	239,101,037	394,001,301
Health Care and Social Assistance	8,460	1,497,565,206	-132,324,269	1,158,382,414	1,401,095,478
Arts and Recreation Services	2,750	585,069,785	-91,706,753	302,279,800	658,009,797
Other Services	9,370	1,644,705,168	-170,496,572	1,690,903,846	1,530,231,681
Other <sup>6</sup>	13,995	6,693,871,140	-379,720,965	931,676,014	4,898,713,423
<b>Total all industries</b>	<b>228,880</b>	<b>106,771,482,596</b>	<b>-9,685,066,151</b>	<b>30,563,578,134</b>	<b>76,613,116,428</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

**2009–10 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets	Net profit margin	Gearing	Interest cover	Tax to profit
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Non-taxable<sup>7</sup></b>							
<b>Non-profitable<sup>9</sup></b>							
Agriculture, Forestry & Fishing	5,940	850,943,743	-0.07	-0.53	5.08	-2.44	0.00
Mining	1,560	9,129,832,228	-0.16	-21.09	0.47	-47.94	0.00
Manufacturing	11,590	660,377,216	-0.14	-0.24	5.87	-7.03	0.00
Electricity, Gas, Water and Waste Services	710	440,248,955	-0.19	-2.05	1.48	-16.80	0.00
Construction	32,355	1,166,270,618	-0.07	-0.26	11.00	-2.11	0.00
Wholesale Trade	11,815	50,096,297	-0.13	-0.19	71.69	-6.71	0.00
Retail Trade	14,605	-173,998,152	-0.11	-0.11	-22.77	-4.05	0.00
Accommodation and Food Services	8,645	67,619,399	-0.08	-0.16	46.45	-3.02	0.00
Transport, Postal and Warehousing	12,620	18,725,835	-0.08	-0.24	134.71	-2.00	0.00
Information Media and Telecommunications	3,315	4,875,777	-0.24	-0.48	141.54	-13.16	0.10
Financial and Insurance Services	17,130	11,521,896,523	-0.05	-1.76	0.88	-4.41	0.00
Rental, Hiring and Real Estate Services	27,745	3,262,548,825	-0.02	-0.88	3.37	-0.80	0.00
Professional, Scientific and Technical Services	35,215	1,264,155,649	-0.20	-0.51	4.35	-9.12	0.00
Administrative and Support Services	8,145	-15,744,107	-0.15	-0.21	-78.87	-6.29	0.00
Education and Training	2,905	-22,643,558	-0.20	-0.35	-17.40	-8.92	0.00
Health Care and Social Assistance	8,460	96,469,728	-0.09	-0.15	14.52	-3.47	0.00
Arts and Recreation Services	2,750	-72,940,012	-0.16	-0.35	-9.02	-6.51	0.00
Other Services	9,370	114,483,860	-0.10	-0.13	13.37	-3.62	0.00
Other <sup>6</sup>	13,995	1,795,157,717	-0.06	-0.57	2.73	-2.45	0.00
<b>Total all industries</b>	<b>228,880</b>	<b>30,158,376,541</b>	<b>-0.09</b>	<b>-0.39</b>	<b>2.54</b>	<b>-4.38</b>	<b>0.00</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Non-taxable<sup>7</sup></b>				
<b>Non-profitable<sup>9</sup></b>				
Agriculture, Forestry & Fishing	5,940	23,376,845	33,259,040	-9,882,195
Mining	1,560	1,586,730,215	184,149,738	1,402,580,477
Manufacturing	11,590	197,875,424	67,638,608	130,236,816
Electricity, Gas, Water and Waste Services	710	18,919,027	16,550,730	2,368,297
Construction	32,355	883,768,512	483,567,396	400,201,116
Wholesale Trade	11,815	18,980,390	17,808,103	1,172,287
Retail Trade	14,605	10,130,292	7,670,907	2,459,385
Accommodation and Food Services	8,645	3,986,202	5,525,254	-1,539,052
Transport, Postal and Warehousing	12,620	38,034,864	58,039,590	-20,004,726
Information Media and Telecommunications	3,315	11,100,555	24,170,161	-13,069,606
Financial and Insurance Services	17,130	582,741,394	314,345,187	268,396,207
Rental, Hiring and Real Estate Services	27,745	281,592,288	232,968,168	48,624,120
Professional, Scientific and Technical Services	35,215	78,981,376	51,688,208	27,293,168
Administrative and Support Services	8,145	23,656,457	25,548,403	-1,891,946
Education and Training	2,905	221,289	670,085	-448,796
Health Care and Social Assistance	8,460	32,962,957	49,606,949	-16,643,992
Arts and Recreation Services	2,750	3,285,237	1,501,710	1,783,527
Other Services	9,370	1,234,515	1,149,772	84,743
Other <sup>6</sup>	13,995	101,661,390	55,026,411	46,634,979
<b>Total all industries</b>	<b>228,880</b>	<b>3,899,239,229</b>	<b>1,630,884,420</b>	<b>2,268,354,809</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax <sup>4</sup>
	no.	\$	\$	\$	\$
<b>Non-taxable<sup>7</sup></b>					
<b>Profitable<sup>10</sup></b>					
Agriculture, Forestry & Fishing	3,060	161,686,609	49,568,766	869,583	-76,058
Mining	425	43,169,562	3,066,928	245,641	-20,159
Manufacturing	6,190	226,213,891	45,009,949	1,701,313	-115,473
Electricity, Gas, Water and Waste Services	335	12,846,483	4,573,164	5,366	-264
Construction	16,200	523,205,953	122,952,888	4,979,344	-391,641
Wholesale Trade	6,065	199,615,909	36,079,014	1,248,334	-44,922
Retail Trade	7,065	190,616,296	47,643,601	978,525	-160,314
Accommodation and Food Services	3,835	110,805,692	35,101,749	1,865,884	-147,828
Transport, Postal and Warehousing	6,320	154,974,349	59,037,286	1,193,258	-87,140
Information Media and Telecommunications	1,590	46,796,224	4,880,438	657,891	-1,505,142
Financial and Insurance Services	11,700	944,641,281	88,810,459	6,625,220	-1,500,842
Rental, Hiring and Real Estate Services	9,805	366,788,954	166,194,768	11,399,458	-741,869
Professional, Scientific and Technical Services	17,665	470,836,629	63,238,540	2,326,036	-1,049,439
Administrative and Support Services	3,875	92,214,589	12,823,481	575,879	-1,034,600
Education and Training	1,390	29,151,188	5,493,217	113,623	-4,405
Health Care and Social Assistance	5,350	119,866,002	25,823,853	652,480	-42,427
Arts and Recreation Services	1,245	36,836,052	6,686,223	93,740	-174,352
Other Services	4,790	104,093,961	25,425,434	504,535	-12,278
Other <sup>6</sup>	7,145	703,857,264	30,550,173	5,362,577	-757,879
<b>Total all industries</b>	<b>114,045</b>	<b>4,538,216,888</b>	<b>832,959,931</b>	<b>41,398,687</b>	<b>-7,867,032</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	EBIT <sup>5</sup>	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Non-taxable<sup>7</sup></b>					
<b>Profitable<sup>10</sup></b>					
Agriculture, Forestry & Fishing	3,060	2,583,194,526	212,124,958	561,919,381	1,769,390,758
Mining	425	659,585,274	46,482,131	58,940,988	811,249,537
Manufacturing	6,190	2,345,168,671	272,925,153	1,970,981,146	1,761,846,739
Electricity, Gas, Water and Waste Services	335	183,539,235	17,425,013	77,967,681	114,195,340
Construction	16,200	5,043,748,570	651,138,185	3,607,146,444	4,170,479,410
Wholesale Trade	6,065	2,290,519,718	236,943,257	1,843,355,931	1,751,047,980
Retail Trade	7,065	2,064,748,836	239,238,422	2,450,129,094	1,838,876,992
Accommodation and Food Services	3,835	1,649,576,240	147,773,325	1,173,837,679	3,178,669,335
Transport, Postal and Warehousing	6,320	1,508,770,079	215,204,893	854,442,690	1,331,163,400
Information Media and Telecommunications	1,590	449,477,383	52,334,553	226,704,856	467,040,176
Financial and Insurance Services	11,700	15,261,752,194	1,040,076,960	653,189,169	5,870,105,927
Rental, Hiring and Real Estate Services	9,805	8,580,583,262	544,383,180	665,427,877	5,447,711,839
Professional, Scientific and Technical Services	17,665	3,519,175,806	536,401,205	2,091,733,956	2,603,211,601
Administrative and Support Services	3,875	720,009,563	105,613,949	597,908,498	574,607,681
Education and Training	1,390	199,595,233	34,758,028	148,395,295	186,480,439
Health Care and Social Assistance	5,350	1,117,125,534	146,342,335	886,324,952	919,839,836
Arts and Recreation Services	1,245	388,202,829	43,616,015	170,879,490	316,050,719
Other Services	4,790	1,046,653,192	130,023,930	1,044,872,111	831,765,924
Other <sup>6</sup>	7,145	3,996,526,676	739,770,014	565,638,040	1,880,691,458
<b>Total all industries</b>	<b>114,045</b>	<b>53,607,952,821</b>	<b>5,412,575,506</b>	<b>19,649,795,278</b>	<b>35,824,425,091</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets	Net profit margin	Gearing	Interest cover	Tax to profit
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Non-taxable<sup>7</sup></b>							
<b>Profitable<sup>10</sup></b>							
Agriculture, Forestry & Fishing	3,060	813,803,768	0.08	0.29	2.17	4.21	0.00
Mining	425	-151,664,263	0.07	0.73	-5.35	14.03	0.00
Manufacturing	6,190	583,321,932	0.12	0.11	3.02	5.84	0.00
Electricity, Gas, Water and Waste Services	335	69,343,895	0.09	0.16	1.65	3.81	0.00
Construction	16,200	873,269,160	0.13	0.15	4.78	5.09	0.00
Wholesale Trade	6,065	539,471,738	0.10	0.11	3.25	6.35	0.00
Retail Trade	7,065	225,871,844	0.12	0.08	8.14	4.92	0.00
Accommodation and Food Services	3,835	-1,529,093,095	0.09	0.09	-2.08	4	0.00
Transport, Postal and Warehousing	6,320	177,606,679	0.14	0.18	7.5	3.57	0.00
Information Media and Telecommunications	1,590	-17,562,793	0.12	0.21	-26.59	9.45	-0.03
Financial and Insurance Services	11,700	9,391,646,267	0.07	1.45	0.63	10.9	0.00
Rental, Hiring and Real Estate Services	9,805	3,132,871,423	0.06	0.55	1.74	3.07	0.00
Professional, Scientific and Technical Services	17,665	916,145,329	0.15	0.23	2.84	8.18	0.00
Administrative and Support Services	3,875	145,401,882	0.15	0.16	3.95	7.88	-0.01
Education and Training	1,390	13,114,794	0.17	0.2	14.22	6.2	0.00
Health Care and Social Assistance	5,350	197,285,698	0.13	0.14	4.66	5.53	0.00
Arts and Recreation Services	1,245	72,152,110	0.11	0.22	4.38	6.43	0.00
Other Services	4,790	214,887,268	0.12	0.1	3.87	5.01	0.00
Other <sup>6</sup>	7,145	2,115,835,218	0.19	1.25	0.89	20.6	0.00
<b>Total all industries</b>	<b>114,045</b>	<b>17,783,708,854</b>	<b>0.10</b>	<b>0.23</b>	<b>2.01</b>	<b>6.19</b>	<b>0.00</b>



# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Non-taxable<sup>7</sup></b>				
<b>Profitable<sup>10</sup></b>				
Agriculture, Forestry & Fishing	3,060	4,013,189	2,521,279	1,491,910
Mining	425	104,982,108	27,762,871	77,219,237
Manufacturing	6,190	17,331,311	8,912,092	8,419,219
Electricity, Gas, Water and Waste Services	335	254,328	115,310	139,018
Construction	16,200	192,475,892	125,526,548	66,949,344
Wholesale Trade	6,065	14,842,863	2,297,343	12,545,520
Retail Trade	7,065	3,250,872	6,753,573	-3,502,701
Accommodation and Food Services	3,835	1,179,293	3,902,679	-2,723,386
Transport, Postal and Warehousing	6,320	1,232,315	746,006	486,309
Information Media and Telecommunications	1,590	3,804,733	2,039,036	1,765,697
Financial and Insurance Services	11,700	108,466,340	30,650,343	77,815,997
Rental, Hiring and Real Estate Services	9,805	60,383,121	32,510,037	27,873,084
Professional, Scientific and Technical Services	17,665	43,632,669	22,670,291	20,962,378
Administrative and Support Services	3,875	4,056,094	4,796,369	-740,275
Education and Training	1,390	2,844,067	956,525	1,887,542
Health Care and Social Assistance	5,350	25,467,263	21,150,977	4,316,286
Arts and Recreation Services	1,245	4,391,856	62,847	4,329,009
Other Services	4,790	0	0	0
Other <sup>6</sup>	7,145	66,485,272	35,819,852	30,665,420
<b>Total all industries</b>	<b>114,045</b>	<b>659,093,586</b>	<b>329,193,978</b>	<b>329,899,608</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax <sup>4</sup>
	no.	\$	\$	\$	\$
<b>Taxable<sup>8</sup></b>					
<b>Non-profitable<sup>9</sup></b>					
Agriculture, Forestry & Fishing	200	-19,257,491	4,196,174	150,432	6,853,179
Mining	30	-38,221,542	318,527	466,005	2,677,577
Manufacturing	490	-37,539,245	4,010,443	30,321	9,979,286
Electricity, Gas, Water and Waste Services	30	-3,079,048	110,361	0	535,243
Construction	995	-65,022,068	13,231,343	300,524	17,080,946
Wholesale Trade	300	-22,256,770	2,314,407	6,642	6,748,319
Retail Trade	335	-13,319,942	2,633,901	154,169	4,266,286
Accommodation and Food Services	225	-7,690,603	1,999,658	4,838	4,020,164
Transport, Postal and Warehousing	255	-5,953,069	1,443,673	77,962	2,186,767
Information Media and Telecommunications	105	-6,188,419	713,476	5,586	3,621,941
Financial and Insurance Services	850	-137,066,497	13,342,021	681,620	20,559,387
Rental, Hiring and Real Estate Services	640	-43,270,618	17,039,706	513,582	23,628,874
Professional, Scientific and Technical Services	1,700	-110,355,866	10,065,099	453,013	35,933,893
Administrative and Support Services	275	-9,434,041	1,768,387	7,351	3,017,072
Education and Training	80	-2,359,350	186,957	0	753,710
Health Care and Social Assistance	255	-6,705,196	1,454,538	13,683	2,168,119
Arts and Recreation Services	70	-3,338,637	393,711	13,086	359,667
Other Services	305	-11,073,063	1,924,376	38,036	2,867,109
Other <sup>6</sup>	395	-28,513,428	4,271,021	232,647	20,301,938
<b>Total all industries</b>	<b>7,535</b>	<b>-570,644,893</b>	<b>81,417,779</b>	<b>3,149,497</b>	<b>167,559,478</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	EBIT <sup>5</sup>	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Taxable<sup>8</sup></b>					
<b>Non-profitable<sup>9</sup></b>					
Agriculture, Forestry & Fishing	200	463,251,450	-14,910,885	43,524,609	143,810,023
Mining	30	388,660,312	-37,437,010	7,510,581	95,977,904
Manufacturing	490	236,552,184	-33,498,481	211,036,391	167,960,433
Electricity, Gas, Water and Waste Services	30	38,133,461	-2,968,687	5,540,011	13,730,928
Construction	995	510,249,741	-51,490,201	280,895,390	312,477,476
Wholesale Trade	300	174,416,821	-19,935,721	121,768,252	110,516,096
Retail Trade	335	124,033,933	-10,531,872	153,117,343	81,391,943
Accommodation and Food Services	225	116,774,101	-5,686,107	80,364,159	70,549,272
Transport, Postal and Warehousing	255	62,977,716	-4,431,434	45,934,763	35,712,933
Information Media and Telecommunications	105	85,598,063	-5,469,357	27,408,003	48,990,790
Financial and Insurance Services	850	1,705,550,444	-123,042,856	63,732,772	646,445,575
Rental, Hiring and Real Estate Services	640	799,106,342	-25,717,330	54,768,310	427,299,032
Professional, Scientific and Technical Services	1,700	623,365,142	-99,837,754	347,235,254	409,270,705
Administrative and Support Services	275	99,488,572	-7,658,303	65,996,788	64,511,276
Education and Training	80	33,734,106	-2,172,393	14,321,895	13,451,368
Health Care and Social Assistance	255	57,779,238	-5,236,975	42,762,456	40,046,722
Arts and Recreation Services	70	30,964,321	-2,931,840	12,910,014	23,272,391
Other Services	305	131,932,814	-9,110,651	80,580,213	91,085,458
Other <sup>6</sup>	395	293,955,932	-24,009,760	48,980,408	171,314,173
<b>Total all industries</b>	<b>7,535</b>	<b>5,976,524,693</b>	<b>-486,077,617</b>	<b>1,708,387,612</b>	<b>2,967,814,498</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets	Net profit margin	Gearing	Interest cover	Tax to profit
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Taxable<sup>8</sup></b>							
<b>Non-profitable<sup>9</sup></b>							
Agriculture, Forestry & Fishing	200	319,441,427	-0.03	-0.6	0.45	-3.43	-0.36
Mining	30	292,682,408	-0.10	-5.45	0.33	-47.72	-0.07
Manufacturing	490	68,591,751	-0.14	-0.23	2.45	-8.29	-0.27
Electricity, Gas, Water and Waste Services	30	24,402,533	-0.08	-0.65	0.56	-26.9	-0.17
Construction	995	197,772,265	-0.10	-0.29	1.58	-3.81	-0.26
Wholesale Trade	300	63,900,725	-0.11	-0.24	1.73	-8.59	-0.30
Retail Trade	335	42,641,990	-0.08	-0.11	1.91	-3.78	-0.32
Accommodation and Food Services	225	46,224,829	-0.05	-0.15	1.53	-2.84	-0.52
Transport, Postal and Warehousing	255	27,264,783	-0.07	-0.18	1.31	-2.91	-0.37
Information Media and Telecommunications	105	36,607,273	-0.06	-0.36	1.34	-7.61	-0.59
Financial and Insurance Services	850	1,059,104,869	-0.07	-2.47	0.61	-8.77	-0.15
Rental, Hiring and Real Estate Services	640	371,807,310	-0.03	-1.22	1.15	-1.47	-0.55
Professional, Scientific and Technical Services	1,700	214,094,437	-0.16	-0.42	1.91	-9.49	-0.33
Administrative and Support Services	275	34,977,296	-0.08	-0.19	1.84	-4.31	-0.32
Education and Training	80	20,282,738	-0.06	-0.22	0.66	-11.62	-0.32
Health Care and Social Assistance	255	17,732,516	-0.09	-0.21	2.26	-3.57	-0.32
Arts and Recreation Services	70	7,691,930	-0.09	-0.29	3.03	-7.21	-0.11
Other Services	305	40,847,356	-0.07	-0.17	2.23	-4.64	-0.26
Other <sup>6</sup>	395	122,641,759	-0.08	-1	1.4	-5.33	-0.71
<b>Total all industries</b>	<b>7,535</b>	<b>3,008,710,195</b>	<b>-0.08</b>	<b>-0.43</b>	<b>0.99</b>	<b>-5.75</b>	<b>-0.29</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Taxable<sup>8</sup></b>				
<b>Non-profitable<sup>9</sup></b>				
Agriculture, Forestry & Fishing	200	0	0	0
Mining	30	906,522	549,764	356,758
Manufacturing	490	2,683,468	1,147,575	1,535,893
Electricity, Gas, Water and Waste Services	30	0	0	0
Construction	995	10,515,696	6,310,180	4,205,516
Wholesale Trade	300	6,548,481	2,468,024	4,080,457
Retail Trade	335	0	0	0
Accommodation and Food Services	225	595,755	546,596	49,159
Transport, Postal and Warehousing	255	665,183	178,000	487,183
Information Media and Telecommunications	105	0	0	0
Financial and Insurance Services	850	20,076,038	7,240,225	12,835,813
Rental, Hiring and Real Estate Services	640	3,766,729	686,188	3,080,541
Professional, Scientific and Technical Services	1,700	14,518,619	7,512,715	7,005,904
Administrative and Support Services	275	3,572,111	3,630,282	-58,171
Education and Training	80	0	0	0
Health Care and Social Assistance	255	0	0	0
Arts and Recreation Services	70	1,364,403	1,364,178	225
Other Services	305	27,085,384	119,123	26,966,261
Other <sup>6</sup>	395	9,672,579	4,388,060	5,284,519
<b>Total all industries</b>	<b>7,535</b>	<b>101,970,968</b>	<b>36,140,910</b>	<b>65,830,058</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total profit or loss	Interest expenses within Australia	Interest expenses overseas	Net tax <sup>4</sup>
	no.	\$	\$	\$	\$
<b>Taxable<sup>8</sup></b>					
<b>Profitable<sup>10</sup></b>					
Agriculture, Forestry & Fishing	4,080	402,297,887	30,853,123	920,490	102,950,909
Mining	715	87,920,976	4,119,148	106,588	26,983,450
Manufacturing	9,220	760,546,906	54,280,854	1,607,281	204,177,054
Electricity, Gas, Water and Waste Services	605	54,378,501	3,764,122	182,789	13,350,657
Construction	28,295	2,045,130,265	148,051,118	4,840,254	526,083,554
Wholesale Trade	9,300	713,606,328	44,488,227	2,799,200	190,136,982
Retail Trade	10,820	679,144,655	66,698,068	2,372,552	186,803,277
Accommodation and Food Services	5,220	329,962,878	51,560,254	1,644,714	85,725,876
Transport, Postal and Warehousing	9,260	449,409,796	62,175,470	871,533	114,567,962
Information Media and Telecommunications	2,105	163,560,846	6,594,827	131,485	43,801,516
Financial and Insurance Services	34,285	5,170,244,313	190,923,814	10,520,134	1,222,243,926
Rental, Hiring and Real Estate Services	46,100	2,581,281,937	326,424,991	18,556,273	698,235,299
Professional, Scientific and Technical Services	34,095	2,628,987,623	96,299,299	1,814,735	706,863,760
Administrative and Support Services	7,690	490,896,758	21,975,794	620,671	133,464,649
Education and Training	2,275	147,624,251	6,209,075	303,609	38,350,506
Health Care and Social Assistance	10,530	946,536,749	47,849,844	802,063	260,647,180
Arts and Recreation Services	1,745	131,094,593	7,631,781	128,261	35,192,564
Other Services	8,520	476,401,484	34,766,479	818,824	127,079,136
Other <sup>6</sup>	25,110	3,743,343,748	45,026,581	1,108,496	913,991,276
<b>Total all industries</b>	<b>249,970</b>	<b>22,002,370,494</b>	<b>1,249,692,869</b>	<b>50,149,952</b>	<b>5,630,649,534</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets excluding non-membership period returns	EBIT <sup>5</sup>	Other sales of goods & services	Total liabilities excluding non-membership period returns
	no.	\$	\$	\$	\$
<b>Taxable<sup>8</sup></b>					
<b>Profitable<sup>10</sup></b>					
Agriculture, Forestry & Fishing	4,080	4,446,416,711	434,071,500	824,730,732	1,322,001,972
Mining	715	917,458,897	92,146,712	151,693,288	544,466,833
Manufacturing	9,220	5,383,101,533	816,435,041	4,365,587,471	2,036,801,692
Electricity, Gas, Water and Waste Services	605	292,408,250	58,325,412	181,715,442	124,140,574
Construction	28,295	13,039,929,737	2,198,021,637	8,578,697,137	5,888,105,788
Wholesale Trade	9,300	5,445,687,931	760,893,755	4,350,193,568	2,351,904,767
Retail Trade	10,820	5,617,908,933	748,215,275	5,588,055,953	2,555,004,299
Accommodation and Food Services	5,220	3,659,393,900	383,167,846	2,074,711,261	1,796,375,185
Transport, Postal and Warehousing	9,260	3,231,507,370	512,456,799	1,436,548,502	2,095,928,840
Information Media and Telecommunications	2,105	847,705,557	170,287,158	428,088,025	306,807,919
Financial and Insurance Services	34,285	54,537,782,017	5,371,688,261	1,672,568,488	12,641,010,700
Rental, Hiring and Real Estate Services	46,100	32,158,442,575	2,926,263,201	1,645,774,876	11,962,832,972
Professional, Scientific and Technical Services	34,095	11,707,158,566	2,727,101,657	6,381,656,304	4,210,321,601
Administrative and Support Services	7,690	4,901,537,936	513,493,223	1,631,638,695	3,177,514,741
Education and Training	2,275	603,942,473	154,136,935	426,182,442	263,865,283
Health Care and Social Assistance	10,530	3,865,166,040	995,188,656	2,313,073,033	1,540,434,803
Arts and Recreation Services	1,745	797,378,190	138,854,635	361,613,540	303,080,598
Other Services	8,520	3,059,207,104	511,986,787	2,674,190,744	1,246,461,700
Other <sup>6</sup>	25,110	18,665,643,172	3,789,478,825	1,282,253,483	5,982,720,231
<b>Total all industries</b>	<b>249,970</b>	<b>173,177,776,892</b>	<b>23,302,213,315</b>	<b>46,368,972,984</b>	<b>60,349,780,498</b>

# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Shareholders' funds excluding non-membership period returns	Return on assets	Net profit margin	Gearing	Interest cover	Tax to profit
	no.	\$	ratio	ratio	ratio	ratio	ratio
<b>Taxable<sup>8</sup></b>							
<b>Profitable<sup>10</sup></b>							
Agriculture, Forestry & Fishing	4,080	3,124,414,739	0.10	0.36	0.42	13.66	0.26
Mining	715	372,992,064	0.10	0.4	1.46	21.81	0.31
Manufacturing	9,220	3,346,299,841	0.15	0.13	0.61	14.61	0.27
Electricity, Gas, Water and Waste Services	605	168,267,676	0.20	0.23	0.74	14.78	0.25
Construction	28,295	7,151,823,949	0.17	0.18	0.82	14.38	0.26
Wholesale Trade	9,300	3,093,783,164	0.14	0.12	0.76	16.09	0.27
Retail Trade	10,820	3,062,904,634	0.13	0.09	0.83	10.83	0.28
Accommodation and Food Services	5,220	1,863,018,715	0.10	0.12	0.96	7.2	0.26
Transport, Postal and Warehousing	9,260	1,135,578,530	0.16	0.23	1.85	8.13	0.25
Information Media and Telecommunications	2,105	540,897,638	0.20	0.28	0.57	25.32	0.27
Financial and Insurance Services	34,285	41,896,162,112	0.10	2.36	0.3	26.67	0.24
Rental, Hiring and Real Estate Services	46,100	20,195,609,603	0.09	1.14	0.59	8.48	0.27
Professional, Scientific and Technical Services	34,095	7,496,836,965	0.23	0.3	0.56	27.8	0.27
Administrative and Support Services	7,690	1,724,023,195	0.10	0.22	1.84	22.72	0.27
Education and Training	2,275	340,077,190	0.26	0.26	0.78	23.67	0.26
Health Care and Social Assistance	10,530	2,324,731,237	0.26	0.3	0.66	20.46	0.28
Arts and Recreation Services	1,745	494,297,592	0.17	0.27	0.61	17.89	0.27
Other Services	8,520	1,812,745,404	0.17	0.13	0.69	14.39	0.27
Other <sup>6</sup>	25,110	12,682,922,941	0.20	2.21	0.47	82.14	0.24
<b>Total all industries</b>	<b>249,970</b>	<b>112,827,387,189</b>	<b>0.13</b>	<b>0.35</b>	<b>0.53</b>	<b>17.93</b>	<b>0.26</b>



# **Taxation statistics 2009–10**

## **Table 5A : Company tax**

### **Selected items and financial ratios for micro companies<sup>2</sup>, by broad industry<sup>3</sup>**

#### **2009–10 income year<sup>1</sup>**

	Number of companies	Total assets for non-membership period returns	Total liabilities for non-membership period returns	Shareholders' funds for non-membership period returns
	no.	\$	\$	\$
<b>Taxable<sup>8</sup></b>				
<b>Profitable<sup>10</sup></b>				
Agriculture, Forestry & Fishing	4,080	2,039,361	1,905,416	133,945
Mining	715	4,429,207	26,258,618	-21,829,411
Manufacturing	9,220	28,565,760	6,840,233	21,725,527
Electricity, Gas, Water and Waste Services	605	140,299	122,496	17,803
Construction	28,295	39,903,651	20,887,505	19,016,146
Wholesale Trade	9,300	42,081,917	23,899,757	18,182,160
Retail Trade	10,820	14,391,858	6,553,754	7,838,104
Accommodation and Food Services	5,220	14,641,474	2,804,033	11,837,441
Transport, Postal and Warehousing	9,260	90,711,474	31,105,025	59,606,449
Information Media and Telecommunications	2,105	4,315,368	2,289,019	2,026,349
Financial and Insurance Services	34,285	982,431,938	99,501,678	882,930,260
Rental, Hiring and Real Estate Services	46,100	93,229,662	54,769,087	38,460,575
Professional, Scientific and Technical Services	34,095	80,523,688	35,545,416	44,978,272
Administrative and Support Services	7,690	12,409,345	5,657,929	6,751,416
Education and Training	2,275	6,523,369	4,716,239	1,807,130
Health Care and Social Assistance	10,530	135,097,904	26,117,276	108,980,628
Arts and Recreation Services	1,745	0	0	0
Other Services	8,520	628,043	362,153	265,890
Other <sup>6</sup>	25,110	2,737,709,461	20,343,548	2,717,365,913
<b>Total all industries</b>	<b>249,970</b>	<b>4,289,773,779</b>	<b>369,679,182</b>	<b>3,920,094,597</b>